IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPLICATION NO.7 OF 2000

The Commissioner of Wealth-Tax ..Applicant.

V/s.

M/s.Urmila & Co. Pvt.Ltd. ..Respondent.

Mr.R.V.Desai, senior advocate with R.Asokan for applicant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 18TH FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. Perused the order of the Income Tax Appellate Tribunal dated 24th August, 1999 wherein paragraph 6 reads as under:-

> " Since the orders of CWT u/s.25(2) have been set aside, the consequent orders passed thereon also become infructuous. Besides, the reference applications of the department on setting aside of the CWT's orders have been rejected by the Tribunal in earlier occasion. In view of these facts, we do not see that any question of law arises out of the order of the Tribunal as claimed by the revenue. Accordingly we decline to refer the questions and dismiss the reference applications.

2. In view of the same, no substantial questions of law arise in this matter. Hence application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)